

STATE OF CALIFORNIA



STATE BOARD OF EQUALIZATION

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(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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Second District, San Diego

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/1

January 2, 1979

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing a listing of letters sent by us to county assessors during 1978. This list is arranged numerically and indicates the date and subject of the letters. We plan to send the next list in three months and will continue to furnish this information at quarterly intervals.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/1	January 4	Listing of Letters to County Assessors
78/2	January 13	1977 Homeowners' Exemption Multiple Claims List #3
78/3	January 13	Amendment to Assessors' Letters Number 76/12, Exemption of Farmers Home Administration Properties
78/4	January 18	Senior Citizens' Property Tax Postponement Program - Assessor's Procedure
78/5	January 19	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, and Value Notification Forms to the State Board of Equalization
78/6	January 20	Summary of Proposed Legislation Number 1
78/7	January 25	Imperial County Assessment Practices Survey
78/8	January 26	Reassignment of Property Tax Intercounty Equalization Statistical Functions
78/9	January 27	Summary of Proposed Legislation Number 2
78/10	January 30	Assessors' Handbook Section 222, <u>Standard Form List</u>
78/11	January 30	Proposed Assessors' Handbook Section 581A, <u>Survivor-Curve Percent Good Factors for Industrial Machinery and Equipment</u>
78/12	February 1	1978-79 Contract Audit Program
78/13	February 3	Harvest Value Schedules
78/14	February 1	State and County Aircraft Registrants
78/15	February 3	Summary of Proposed Legislation Number 3
78/16	February 6	Workshop on Research Methods and the Writing of Technical Papers
78/17	February 6	Appraiser Certification Examination
78/18	February 9	Proposed Representative Periods for the 1978 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
78/19	February 7	New Los Angeles County Assessor
78/20	February 10	Summary of Proposed Legislation Number 4
78/21	February 9	Information Regarding Livestock Head-Day Tax Drought Exemption Claims
78/22	-	No letter this number
78/23	February 15	Rehabilitation—Living Quarters Affidavit to be Filed With Claims for the Welfare Exemption
78/24	-	No letter this number

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/25	February 17	Summary of Proposed Legislation Number 5
78/26	February 21	Assessment Systems Zone Meeting
78/27	February 22	Assessors' Handbook Section 267, <u>Welfare Exemption</u>
78/28	February 24	Summary of Proposed Legislation Number 6
78/29	February 24	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
78/30	February 27	Assessors' Handbook Section 581, <u>Equipment Index Factors and Inventory Ratios</u>
78/31	March 1	Commercial Aircraft Allocations
78/32	March 3	Exclusion of Sales Tax From Value for Equipment Leased to Federal Instrumentalities
78/33	March 6	Assessors' Handbook Section 271, <u>Assessment Roll Procedures</u>
78/34	March 6	Personal Property of Retirement Systems
78/35	March 9	Correction to AH 581, <u>Equipment Index Factors and Inventory Ratios</u>
78/36	March 3	Summary of Proposed Legislation Number 7
78/37	March 3	Welfare or Veterans' Organization Exemption 1978 Processing
78/38	March 6	Assessors' Handbook Section 533.80 Update
78/39	March 10	Summary of Proposed Legislation Number 8
78/40	March 10	Contra Costa County Assessment Practices Survey
78/41	March 10	Assessment Systems Zone Meeting
78/42	March 10	Effect of Senate Bill 1 on County Assessors
78/43	March 15	Assessment of Foreign-Owned and -Based Airlines
78/44	March 17	Summary of Proposed Legislation Number 9
78/45	March 17	Taxation of Imports
78/46	March 16	1978 State of Eligibility for Preferential Tax Rate on an Owner-Occupied Dwelling Not Receiving the Homeowners' Property Tax Exemption (AH 537)
78/47	March 21	San Francisco County Assessment Practices Survey
78/48	March 29	Unsecured Tax Bills
78/49	March 24	Public Hearing on Rule 202. (Bell)
78/50	March 29	Listing of Federal Instrumentalities
78/51	March 24	Summary of Proposed Legislation Number 10

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/52	March 29	Assessors' Handbook Distribution
78/53	March 29	1978 Petroleum Products Value Schedule
78/54	March 31	Assessors' Handbook Section 535, <u>Appraisal of Single Family Residential Properties</u>
78/55	March 31	Summary of Proposed Legislation Number 11
78/56	April 3	List of Candidates for County Assessor
78/57	April 3	Conversion of a Mobilehome to a Building
78/58	April 7	List of Companies Entering into Contracts With the California Pollution Control Financing Authority
78/59	April 7	Listing of Letters to County Assessors
78/60	April 7	Attorney General Opinion No. SO 77/34 Regarding the Effect of Revenue and Taxation Code Section 402.1 on Tax Assessments of Land Within the Coastal Zone (<u>MAILED TO COASTAL COUNTIES ONLY</u>)
78/61	April 7	Summary of Proposed Legislation Number 12
78/62	April 7	Proposed Board Rule Prescribed by Revenue and Taxation Code, Section 401.6 (Senate Bill 1)
78/63	April 12	Corrections to 1978 Petroleum Products Value Schedule
78/64	April 14	Summary of Proposed Legislation Number 13
78/65	April 14	Implementation of Senate Bill 1
78/66	April 13	Timely Completion of the 1978 Secured Roll
78/67	-	No letter this number
78/68	April 14	Rehabilitation—Living Quarters Affidavit to be Filed with Claims for the Welfare Exemption
78/69	April 19	State Board of Equalization Appraisal Courses for 1978-79
78/70	April 18	Roll Format and Content, and Reports to the Board Under Senate Bill 1
78/71	April 19	California Property Tax Cases in Litigation
78/72	April 21	Summary of Proposed Legislation Number 14
78/73	April 19	Orange County Assessment Practices Survey
78/74	May 12	State and County Aircraft Registrants
78/75	April 28	Summary of Proposed Legislation Number 15
78/76	May 3	Passage of Assembly Bill 7X Phasing Out Assessment of Business Inventory
78/77	April 27	Property Tax Rule 45
78/78	May 2	Revision of Oil and Dissolved Gas Production Report

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/79	May 1	Advanced Appraiser Certification Examination
78/80	May 1	Works of Art on Consignment
78/81	May 5	Summary of Proposed Legislation Number 16
78/82	May 4	Assessors' Handbook Section 521, <u>The Appraisal of Agricultural Property</u>
78/83	May 5	Classification of Cable TV Lines
78/84	May 16	Enrollment of Possessory Interests on the Secured Roll Pursuant to Revenue and Taxation Code, Section 2190
78/85	May 15	Summary of Proposed Legislation Number 17
78/86	May 19	Assessment Appeal Application
78/87	May 19	Summary of Proposed Legislation Number 18
78/88	May 22	Pet Exemption or Ad Valorem Taxation
78/89	May 23	Claim for Drought Exemption from Livestock Head-Day Taxes
78/90	May 25	Property Tax Rules 904 and 905
78/91	May 25	Timber Yield Tax Law Hearing Procedures
78/92	May 26	Summary of Proposed Legislation Number 19
78/93	May 30	Homeowners' Match for 1978
78/94	May 31	Harvest Value Schedules
78/95	June 2	Summary of Proposed Legislation Number 20
78/96	June 9	Index Factors for Adjusting Building Costs Estimated Using ASD Costs to the March 1, 1975 Cost Level
78/97	June 7	Accounting Changes for Recording Leased Property
78/98	June 8	Annual Report of Appraiser Certification
78/99	June 9	Summary of Proposed Legislation Number 21
78/100	June 8	Proposition 13, Jarvis-Gann Initiative

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/101	June 9	Extension of 30 Days to Complete 1978 Assessment Roll
78/102	June 16	Summary of Proposed Legislation Number 22
78/103	June 15	Proposition 13 Interpretations Related to Local Assessment Roll Preparation
78/104	June 16	Cancellation of Public Hearing - Rule 202
78/105	June 23	Summary of Proposed Legislation Number 23
78/106	June 22	Proposition 13 - Attorney General's Summary of Issues Needing Legislative Clarification
78/107	June 23	California Property Tax Cases in Litigation
78/108	June 27	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
78/109	June 30	Summary of Proposed Legislation Number 24
78/110	June 30	Correction to Orange County Assessment Practices Survey
78/111	June 28	Senate Bill 154 and Attorney General's Opinion No. CV 78/76
78/112	June 30	Property Tax Rules 460-471 (Proposition 13)
78/113	July 3	Property Tax Staff Assignments
78/114	July 5	Senate Bill 1571, Chapter 353 Stats. 1978
78/115	July 7	Summary of Proposed Legislation Number 25
78/116	July 6	"Change of Ownership" Senate Bill 2212, Chapter 332, Statutes of 1978
78/117	July 10	Sections 460 through 471 of the California Administrative Code
78/118	July 11	Listing of Letters to County Assessors
78/119	July 14	Summary of Proposed Legislation Number 26
78/120	July 11	Statutory Implementation of Proposition 13
78/121	July 18	Property Tax Rules 904 and 905
78/122	July 27	Timber Yield Tax Law Hearing Procedures
78/123	July 17	Public Hearing, Property Tax Rules 460 through 471
78/124	July 13	1978 Value Notification Forms
78/125	July 18	Local Equalization Hearings Questionnaire
78/126	July 20	State and County Aircraft Registrants
78/127	July 21	Summary of Proposed Legislation Number 27

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/128	July 27	The Valuation of Orchards and Vineyards
78/129	July 28	Business Inventory Exemption—General Aircraft
78/130	July 27	Humboldt County Assessment Practices Survey
78/131	July 27	Public Hearing—Property Tax Form AH 571-F
78/132	July 27	Public Hearing—Property Tax Form AH 576D
78/133	July 27	Public Hearing—Property Tax Forms AH 571-L & 571-S
78/134	July 28	Proposition 13 Information
78/135	July 31	Appointment of Walter R. Senini
78/136	August 4	Summary of Proposed Legislation Number 28
78/137	August 10	Valuation of Private, Fee-Owned Property Subject to Lease Agreements
78/138	August 9	The Valuation of Nursery Stock
78/139	August 10	Mandatory Audit Workload
78/140	August 10	Mandatory Audits: Out-of-State Travel
78/141	August 10	Assessors' Handbook Section 533, <u>Industrial Building Costs</u>
78/142	August 11	Summary of Proposed Legislation Number 29
78/143	August 11	Forest Value Schedules
78/144	August 16	Cable Television Appraisal Questions
78/145	August 17	Valuation of Newly Constructed Property
78/146	August 16	Appointment of Wendell L. Walton
78/147	August 18	Miscellaneous Proposition 13 Topics
78/148	August 21	Appraiser Certification Examination
78/149	August 18	Summary of Proposed Legislation Number 30
78/150	August 22	Valuation of Taxable Government-Owned Property
78/151	August 25	Summary of Proposed Legislation Number 31
78/152	August 25	Public Hearing—Homeowners' Exemption Corection/ Termination Notice
78/153	August 25	Assessors' Handbook Section 532, <u>Commercial Building Costs</u>
78/154	August 30	Effective Rate on Conventional Mortgages in California
78/155	September 1	Summary of Proposed Legislation Number 32
78 /156	August 31	Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code Yield Rate Component - 1979 Lien Date

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/157	August 30	Property Statement Forms and Tax Returns for 1979
78/158	September 5	Proposed Revisions to Board Rules 460-471
78/159	September 7	Assessment Appeals Procedures
78/160	September 8	Summary of Proposed Legislation Number 33
78/161	September 8	AH 531.10, Page 15, 8-31-78, <u>Residential Building Costs</u>
78/162	September 7	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
78/163	September 13	Attorney General's Opinion CV 78/52
78/164	September 22	Board of Equalization Intercounty Equalization Program
78/165	September 28	Summons to a Meeting at San Diego
78/166	-	No letter this number
78/167	September 14	1979 Claim For Exemption Forms
78/168	September 22	Summary of Proposed Legislation Number 34
78/169	September 29	Possessory Interest Valuation Procedures
78/170	September 29	Summary of Proposed Legislation Number 35
78/171	September 29	Valuation of Open-Space Property
78/172	September 29	1978 Equalization Hearings
78/173	October 3	Verification of Principal Residence (Homeowners Multiple Claims Listing No. 1)
78/174	October 3	Property Tax Rules 460-471
78/175	October 10	The Constitutionality of Proposition 13
78/176	October 6	Cal-Vet Loans--Transfers From Department of Veterans' Affairs to Veterans Upon Completion of Payments
78/177	October 12	1979 Homeowners' Exemption Correction or Termination Notice
78/178	October 10	Summary of Proposed Legislation Number 36
78/179	October 10	Article XIII A Implementation Workshops
78/180	October 13	Specifications and Procedures for Approval of 1979 Exemption Claim Forms and Checklist
78/181	October 13	Summary of Proposed Legislation Number 37

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/182	October 17	Listing of letters to County Assessors
78/183	October 18	General Information
78/184	October 13	Adjustment of Timber Yield Tax Rate and Timber Reserve Fund Tax Rate
78/185	October 18	Change in Procedure for Processing of Annexations to Cities and Districts (Local Agencies)
78/186	October 20	State and County Aircraft Registrants
78/187	October 24	Classification of Machinery and Equipment as Improvements or Personal Property
78/188	October 30	Principles of New Construction Valuation
78/189	October 25	Postponement of Residential Possessory Interest Taxes and Placement of Possessory Interests on the Secured Roll
78/190	October 27	Miscellaneous Items
78/191	November 1	Information Directory - State Board of Equalization
78/192	October 31	Corrections to Spanish Versions of the Homeowners' Exemption Claim and Notice Forms; Delay Printing Other Listed Claim Forms
78/193	November 3	General Aircraft Monthly Activity Reports
78/194	November 1	Annual Conference Program
78/195	November 3	Correction to Assessors' Letter No. 78/189 Postponement of Residential Possessory Interest Taxes and Placement of Possessory Interests on the Secured Roll
78/196	November 3	Summary of Proposed Legislation Letters
78/197	November 7	Activities of County Boards of Equalization - 1977
78/198	November 6	Harvest Value Schedules
78/199	November 6	Santa Cruz County Assessor
78/200	November 8	County Assessors
78/201	November 9	Inyo County Assessment Practices Survey
78/202	November 9	Solano County Assessment Practices Survey
78/203	November 14	Property Tax Rules 460-471
78/204	November 17	California Property Tax Cases in Litigation
78/205	November 27	Failure to File Penalty Applies to Aircraft Statement

1978 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
78/206	-	No letter this number
78/207	November 30	Verification of Principal Residence Homeowners' Multiple Claims Listing #2
78/208	December 5	Elimination of Form AH 540-R, Utility Water Company Property Statement
78/209	December 5	Business Inventory Exemption Application to Contractors' Inventories
78/210	December 11	Assessors' Handbook Section 531.80, Compact Costs
78/211	December 1	Appraisal Policy Statements
78/212	December 6	Condominium Assessments
78/213	December 8	Attorney General's Opinion on the Assessor's Right of Trespass on Private Property for Assessment Purposes
78/214	December 13	Orientation Program for Newly Elected Assessors
78/215	December 12	1978 Property Tax Legislation
78/216	December 11	Aircraft Manufacture, Model, & Series Codes
78/217	December 15	Appraiser Certification Examination
78/218	December 19	Proposed Amendments to Rules 460, 461, 463 & 467
78/219	December 21	Proposed Amendment of Board Rules 906 and Adoption of Rules 901.5, 907, 908, 909, 910, 911, 912, 913, 914, 915, and 916 - Proposed Adoption of Rule No. 1002
78/220	December 21	Article XIII A Implementation Workshop I Computer-Assisted Appraisals
78/221	December 21	Revised Claim For Exemption Forms
78/222	December 21	Schedule of Appraisal Courses
78/223	December 26	Valuation of Taxable Government-Owned Property
78/224	December 26	Revised 1979 Disabled Veterans Property Tax Exemption Claim Form
78/225	December 27	Proposed Amendments to Rules 460, 461, 463, & 467